

# Audit



# Report

OFFICE OF THE INSPECTOR GENERAL

**DEFENSE BASE REALIGNMENT AND CLOSURE  
BUDGET DATA FOR MARINE CORPS AIR STATION  
TUSTIN, CALIFORNIA, AND REALIGNMENT TO  
MARINE CORPS AIR STATION CAMP PENDLETON,  
CALIFORNIA**

Report No. 95-010

October 17, 1994

20000314 036

**Department of Defense**

**DISTRIBUTION STATEMENT A**

Approved for Public Release  
Distribution Unlimited

DTIC QUALITY INSPECTED 3

ABIOO-06-1460

### **Additional Copies**

Copies of this report can be obtained from the Secondary Reports Distribution Unit, Audit Planning and Technical Support Directorate, at (703) 604-6303 (DSN 664-8937) or FAX (703) 604-8932.

### **Suggestions for Future Audits**

To suggest ideas for or to request future audits, contact the Planning and Coordination Branch, Audit Planning and Technical Support Directorate, at (703) 604-8939 (DSN 664-8939) or FAX (703) 604-8932. Ideas and requests can also be mailed to:

Inspector General, Department of Defense  
OAIG-AUD (ATTN: APTS Audit Suggestions)  
400 Army Navy Drive (Room 801)  
Arlington, Virginia 22202-2884

### **DoD Hotline**

To report fraud, waste, or abuse, call the DoD Hotline at (800) 424-9098 or write to the DoD Hotline, The Pentagon, Washington, D.C. 20301-1900. The identity of writers and callers is fully protected.

### **Acronyms**

BRAC	Base Realignment and Closure
MCAS	Marine Corps Air Station
MILCON	Military Construction
NAVFAC	Naval Facilities Engineering Command



**INSPECTOR GENERAL**  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-2884



October 17, 1994

**MEMORANDUM FOR COMPTROLLER OF THE DEPARTMENT OF DEFENSE  
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL  
MANAGEMENT)**

**SUBJECT:** Audit Report on Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California (Report No. 95-010)

We are providing this audit report for your review and comments. This report is one in a series of reports about FYs 1994 and 1995 base realignment and closure military construction costs. The report discusses six military construction projects for the closure of Marine Corps Air Station Tustin, California, and the realignment to Marine Corps Air Station Camp Pendleton, California.

DoD Directive 7650.3 requires that all audit recommendations and monetary benefits be resolved promptly. The Navy did not provide comments on a draft of this report. In addition, we redirected Recommendation 2. to the Comptroller of the Department of Defense. Therefore, we request that the Comptroller of the Department of Defense and the Navy provide comments on the recommendations and monetary benefits by November 16, 1994.

The courtesies extended to the audit staff are appreciated. If you have any questions on this report, please contact Ms. Bobbie Sau Wan, Audit Project Manager, at (703) 604-9236 (DSN 664-9236). Copies of this report will be distributed to the organizations listed in Appendix E. The audit team members are listed inside the back cover.

*David K. Steensma*

David K. Steensma  
Deputy Assistant Inspector General  
for Auditing

## Office of the Inspector General, DoD

Report No. 95-010  
(Project No. 4CG-5008.16)

October 17, 1994

### DEFENSE BASE REALIGNMENT AND CLOSURE BUDGET DATA FOR MARINE CORPS AIR STATION TUSTIN, CALIFORNIA, AND REALIGNMENT TO MARINE CORPS AIR STATION CAMP PENDLETON, CALIFORNIA

#### EXECUTIVE SUMMARY

**Introduction.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, directs the Secretary of Defense to ensure that the amount of the authorization that DoD requested for each military construction project associated with base realignment and closure does not exceed the original estimated cost provided to the Commission on Defense Base Closure and Realignment (the Commission). If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. A primary reason for differences is the time constraints imposed on the Military Departments for developing base realignment and closure military construction cost estimates.

The Inspector General, DoD, is required to review each base realignment and closure military construction project for which a significant difference exists from the original cost estimate and to provide the results of the review to the congressional Defense committees. For FYs 1994 and 1995 budget requests, we selected projects for which a difference of more than 10 percent exists between the original cost estimate and the current estimated budget amount. This year we also selected projects for which activities requested funding of more than \$21 million.

This report is one in a series of reports about FYs 1994 and 1995 base realigning and closing military construction costs. We are issuing this as a quick-reaction report because time is limited for adjusting and resubmitting the budget information discussed in this report.

**Objectives.** The overall audit objective was to determine the accuracy of Defense base closure and realignment budget data. This report provides the results of the audit of six projects, valued at \$95 million, that are part of the realignment and closure process at Marine Corps Air Station Tustin, California. We also evaluated the adequacy of applicable internal controls.

**Audit Results.** The Marine Corps did not adequately justify and document estimated costs and requirements for six base realignment and closure military construction projects. As a result, estimated costs for the six inadequately documented projects, valued at \$95 million, could not be validated (Part II).

**Internal Controls.** Navy internal controls and the implementation of the DoD Internal Management Control Program were not effective because they did not prevent or

identify a material internal control weakness in planning and programming requirements for base realignment and closure military construction projects. Specifically, Navy internal controls requiring detailed justification and documentation for requirements and cost estimates for six projects were not followed or were not effective. We consider the weakness to be material. See Part I for details of the internal controls reviewed and Part II for details on the internal control weakness.

**Potential Benefits of Audit.** Implementation of the recommendations will allow DoD to put to better use as much as \$95 million of base realignment and closure military construction funds. Strengthening Marine Corps internal controls will ensure the accuracy of budget estimates for military construction projects resulting from base realignments and closures and could result in additional monetary benefits. However, we could not quantify the additional amount. Appendix C summarizes the potential benefits resulting from audit.

**Summary of Recommendations.** We recommend that the Deputy Chief of Staff of the Marine Corps (Installation and Logistics) implement internal control practices and revise and resubmit DD Forms 1391, "Military Construction Project Data," for the six projects to reflect the most cost-effective alternative for the realignment according to verified and documented requirements. We also recommend that the Comptroller of the Department of Defense suspend funding of \$95 million for the six projects until the requirements have been determined and validated.

**Management Comments.** The Navy did not comment on the draft of this report. Therefore, we redirected the recommendation to suspend funding to the Comptroller of the Department of Defense and request comments from the Comptroller of the Department of Defense and the Navy by November 16, 1994.

# Table of Contents

---

<b>Executive Summary</b>	i
<b>Part I - Introduction</b>	
Background	2
Objectives	3
Scope and Methodology	3
Internal Controls	4
Prior Audits and Other Reviews	5
<b>Part II - Finding and Recommendations</b>	
Adequacy of Base Realignment and Closure Project Documentation	8
<b>Part III - Additional Information</b>	
Appendix A. Base Realignment and Closure Military Construction Projects Reviewed	14
Appendix B. Summary of Prior Audits and Other Reviews	15
Appendix C. Summary of Potential Benefits Resulting From Audit	18
Appendix D. Organizations Visited or Contacted	19
Appendix E. Report Distribution	20

This report was prepared by the Contract Management Directorate, Office of the Assistant Inspector General for Auditing, DoD.

## **Part I - Introduction**

## Background

**Initial Recommendations of the Commission on Defense Base Closure and Realignment.** On May 3, 1988, the Secretary of Defense chartered the Commission on Defense Base Closure and Realignment (the Commission) to recommend military installations for realignment and closure. Using cost estimates provided by the Military Departments, the Commission recommended 59 base realignments and 86 base closures. On October 24, 1988, Congress passed, and the President signed, Public Law 100-526, "Defense Authorization Amendments and Base Closure and Realignment Act," which enacted the Commission's recommendations. Public Law 100-526 also establishes the DoD Base Closure Account to fund any necessary facility renovation or military construction (MILCON) projects associated with base realignments and closures (BRAC).

**Subsequent Commission Requirements and Recommendations.** Public Law 101-510, "Defense Base Closure and Realignment Act of 1990," November 5, 1990, reestablished the Commission. Public Law 101-510 chartered the Commission to meet during calendar years 1991, 1993, and 1995 to verify that the process for realigning and closing military installations was timely and independent. The law also stipulated that realignment and closure actions must be completed within 6 years after the President transmits the recommendations to Congress.

The 1991 Commission recommended that 34 bases be closed and 48 bases be realigned, resulting in an estimated net savings of \$2.3 billion during FYs 1992 through 1997, after a one-time cost of \$4.1 billion. The 1993 Commission recommended that 130 bases be closed and 45 bases be realigned, resulting in an estimated net savings of \$3.8 billion during FYs 1994 through 1999, after a one-time cost of \$7.4 billion.

**Military Department BRAC Cost-Estimating Process.** To develop cost estimates for the Commission, the Military Departments used the Cost of Base Realignment Actions computer model. The Cost of Base Realignment Actions computer model uses standard cost factors to convert the suggested BRAC options into dollar values to provide a way to compare the different options. After the President and Congress approve the BRAC actions, DoD realigning activity officials prepare DD Form 1391, "FY 1994 Military Construction Project Data," for individual construction projects required to accomplish the realigning actions. The Cost of Base Realignment Actions computer model provides cost estimates as a realignment and closure package for a particular realigning or closing base. The DD Form 1391 provides specific cost estimates for an individual BRAC MILCON project.



**Defense Reviews of BRAC Estimates.** Public Law 102-190, "National Defense Authorization Act for Fiscal Years 1992 and 1993," December 5, 1991, states that the Secretary of Defense shall ensure that the authorization amount that DoD requested for each MILCON project associated with BRAC actions does not exceed the original estimated cost provided to the Commission. If the requested budget amounts exceed the original project cost estimates provided to the Commission, the Secretary of Defense is required to explain to Congress the reasons for the differences. Also, Public Law 102-190 prescribes that the Inspector General, DoD, must evaluate significant increases in MILCON project costs over the estimated costs provided to the Commission and send a report to the congressional Defense committees.

**1993 Commission Recommendations for Marine Corps Air Station El Toro, California.** The 1993 Commission recommended closing Marine Corps Air Station (MCAS) El Toro, California, and relocating its aircraft along with their dedicated personnel, equipment, and support to other Naval air stations, primarily Naval Air Station Miramar, California, and MCAS Camp Pendleton, California. In addition, the 1993 Commission superseded the recommendation of the 1991 Commission to relocate MCAS Tustin, California, helicopter assets to Marine Corps Air Ground Combat Center at Twentynine Palms, California. The 1993 Commission recommended relocating MCAS Tustin helicopter assets to Naval Air Station North Island, California; Naval Air Station Miramar; or MCAS Camp Pendleton.

## Objectives

The overall audit objective was to determine the accuracy of Defense BRAC MILCON budget data. The specific objectives were to determine whether the proposed projects were valid BRAC requirements, whether the decision for MILCON was supported with required documentation including an economic analysis, and whether the analysis considered existing facilities. The audit also evaluated the implementation of the DoD Internal Management Control Program and assessed the adequacy of applicable internal controls. This report provides the results of the audit of six projects, valued at \$95 million, associated with the closure and realignment of MCAS Tustin.

## Scope and Methodology

**Limitations to Overall Audit Scope.** The Cost of Base Realignment Actions computer model develops cost estimates as a BRAC package for a particular

## Introduction

---

realigning or closing base and does not develop estimates by individual BRAC MILCON project. Therefore, we were unable to determine the amount of cost increases for each individual BRAC MILCON project.

**Overall Audit Selection Process.** We compared the total Cost of Base Realignment Actions computer model cost estimates for each BRAC package to the Military Department and Defense Logistics Agency FYs 1994 through 1999 BRAC MILCON \$2.6 billion budget submission. We selected BRAC packages for which:

- o the packages had an increase of more than 10 percent from the total Cost of Base Realignment Actions computer model cost estimates to the current total package budget estimates or

- o the submitted FYs 1994 and 1995 budget estimates were more than \$21 million.

**Specific Methodology for This Audit.** We examined the FY 1996 BRAC MILCON budget requests and related documentation regarding the realignment of four CH-46 helicopter squadrons from MCAS Tustin to MCAS Camp Pendleton. Specifically, we reviewed supporting documentation for six projects, valued at \$95 million. Appendix A lists the six projects reviewed.

**Audit Standards and Locations.** This economy and efficiency audit was made from May through July 1994 in accordance with auditing standards issued by the Comptroller General of the United States as implemented by the Inspector General, DoD. Accordingly, we included tests of internal controls considered necessary. The audit did not rely on computer-processed data or statistical sampling procedures. Appendix D lists the organizations visited or contacted during the audit.

## Internal Controls

**Internal Controls Reviewed.** We evaluated Marine Corps internal controls and reviewed the procedures for planning, programming, validating, and documenting the MILCON requirements for the six projects for the realignment of four CH-46 helicopter squadrons to MCAS Camp Pendleton.

**Material Internal Control Weakness Identified.** We identified a material internal control weakness as defined by DoD Directive 5010.38, "Internal Management Control Program." Marine Corps internal controls either were not followed or were not adequate to verify that the BRAC MILCON requirements

were based on supportable estimates and were adequately documented. Recommendations 1.a. and 1.b., if implemented, will correct the internal control weakness. We could not determine the monetary benefits that could be realized by implementing the recommendations concerning internal controls because the benefit will result from future decisions and budget estimates. See Appendix C for a summary of the potential benefits resulting from the audit. A copy of the report will be provided to the senior official responsible for internal controls in the Department of the Navy.

### **Prior Audits and Other Reviews**

Since 1991, 64 audit reports have addressed DoD BRAC issues. Appendix B lists selected DoD and Navy BRAC reports.

This page was left out of original document

## **Part II - Finding and Recommendations**

---

## **Adequacy of Base Realignment and Closure Project Documentation**

Marine Corps planning officials did not adequately justify or document the requirements for the six projects associated with the realignment of four CH-46 helicopter squadrons to MCAS Camp Pendleton. Requirements were not adequately justified or documented because Marine Corps planning officials did not comply with established MILCON procedures for estimating and documenting facility requirements. Further, planning officials did not prepare the required economic analysis or consider alternatives to new MILCON. As a result, estimated costs of \$95 million for the six projects could not be validated and are therefore questionable.

### **Background**

**Guidance for Planning and Documenting Requirements.** Naval Facilities Engineering Command (NAVFAC) Instruction 11010.44E, "Shore Facilities Planning Manual," October 1990, describes the development of valid facility requirements as the foundation for the remaining phases of the facilities planning process. The instruction defines a requirement as what is needed according to an analysis of the organization's mission, workload, assigned tasks, and base loading (the number of people, number of aircraft, tons of ordnance, etc.). The instruction also provides that the "major claimant . . . ensure completeness and currency of project documentation throughout the planning and programming cycle."

NAVFAC Instruction 11010.44E provides that a MILCON planner is responsible for providing a detailed justification of the requirements including functions to be accommodated, space needed for each function, number and organizational status of personnel, support space requirements, and an industrial engineering analysis of the operations. The instruction also requires that the justification should include the documentation of the step-by-step process by which the project requirement and budget estimate were developed and the justification should be able to stand alone when reviewed by others.

Marine Corps Order P11000.12, "Real Property Facilities Manual, Volume II, Facilities Planning and Programming," which supplements NAVFAC Instruction 11010.44E, describes facilities planning as the process of translating assigned missions, tasks, and functions into facilities requirements and then comparing requirements with assets to identify deficiencies or excesses, and

finally developing a plan to correct the imbalances. The order describes the procedures for developing planning documents for the Marine Corps MILCON projects. The order states that MILCON projects receive approval or disapproval based on review of the planning documents supporting the project request.

**Guidance for Preparing an Economic Analysis.** In addition, NAVFAC Instruction 11010.44E requires the Military Component preparing the DD Form 1391, "Military Construction Project Data," to include an economic analysis with the preliminary project documentation when alternatives exist. The Comptroller of the Department of Defense issued an August 2, 1991, memorandum directing the Military Departments to prepare an economic analysis for all MILCON, major repairs, or renovation projects estimated to cost more than \$2 million.

## Adequacy of Justification and Supporting Documentation

MCAS Camp Pendleton planning officials did not adequately justify or document the standard requirement factors and the methodology used to estimate the costs of the facility requirements for the realignment. As a result, the six project requests on DD Forms 1391 were submitted and resubmitted without the required and completed MILCON planning documents.

**Initial Project Budget Submission.** To accommodate the transfer of four CH-46 helicopter squadrons, MCAS Camp Pendleton planning officials submitted for budget approval six BRAC MILCON projects on DD Forms 1391, "FY 1995 Military Construction Project Data." The planning officials could not provide documentation to support the project requirements and costs. According to the planning officials, the lack of documentation was the result of the short timeframe dictated by the BRAC process.

**Project Budget Resubmission.** After the initial DD Forms 1391 were included in the BRAC budget submission, Marine Corps planning officials revised and resubmitted the six DD Forms 1391. This time, the six DD Forms 1391 for the six projects were resubmitted for inclusion in the FY 1996 budget. The six revised DD Forms 1391 showed that four projects increased and two projects decreased in requirements and estimated costs. According to the planning officials, the revisions were caused by a change in baseloading requirements mandated by the Marine Corps headquarters through its issuance of a revised Facilities Support Requirements document. The revised DD Forms 1391 were not supported with completed planning documents and

## **Adequacy of Base Realignment and Closure Project Documentation**

---

project requirements were not documented according to existing space requirements, personnel billets, and workload. Appendix A compares the six BRAC MILCON projects initial and revised budget estimates.

**NAVFAC Certification.** The Marine Corps did not request a certification of the initial DD Forms 1391 from NAVFAC. The NAVFAC engineer's review of the budget cost data on the resubmitted DD Forms 1391 resulted only in conditional certification because MCAS Camp Pendleton planning officials could not provide the required and completed facilities planning documents for the review. The Southwest Division, NAVFAC, serves as the engineering field division for MCAS Camp Pendleton. As an engineering field division, NAVFAC is responsible, when requested by the Marine Corps, to review and certify budget cost estimates presented on DD Forms 1391 after assurance that project planning documents are complete, accurate, and sufficient to allow the design to proceed.

## **Planning Officials Compliance With MILCON Procedures**

MCAS Camp Pendleton planning officials did not complete the MILCON planning documents required by NAVFAC Instruction 11010.44E and Marine Corps Order P11000.12, which would have required a data analysis, before the preparation and submittal of DD Forms 1391. At the time of our review, planning officials were in the process of updating and completing the required planning documents. We attempted to verify the requirements data shown on the DD Forms 1391 with the most recent planning document, the Facility Planning Document, May 27, 1994. Our review disclosed data discrepancies between the DD Forms 1391 and the Facility Planning Document. Also, our review disclosed data inconsistencies among the planning documents. The requirements data were not adequately supported with a detailed justification including functions to be accommodated, space needed for each function, number and organizational status of personnel, support space requirements, and an industrial engineering analysis of the operations.

## **Requirement for Economic Analysis or Alternatives to MILCON**

MCAS Camp Pendleton planning officials did not prepare the required economic analysis or consider alternatives to new construction because they



believed that no feasible alternatives other than new construction satisfied facility requirements as required by NAVFAC Instruction 11010.44E. We found no indication that MCAS Camp Pendleton planning officials performed a thorough analysis before reaching the conclusion that new construction was the only alternative. For example, Project P-028T, "Bachelor Enlisted Quarters and Physical Fitness Center," was submitted without consideration of existing facilities. Therefore, the project justification is questionable.

The goal of the planning process is to reduce facility deficiencies with the most cost-effective means available while meeting mission requirements. Facility planners are required to explore various alternatives to satisfy requirements before resorting to new construction. An economic analysis is required when more than one viable alternative exists. When viable alternatives are not considered, management and Congress may not make sound decisions about MILCON planning, programming, and budgeting. The economic analysis should be prepared using NAVFAC P-442, "Economic Analysis Handbook."

### **Validation of Estimated Costs**

The Marine Corps planning officials' budget estimates presented on the DD Forms 1391 were determined by requirements that were not adequately justified or documented because the required MILCON planning documents were not completed. We could not validate the budget estimates for the six projects totaling \$95 million; therefore, the costs were questionable. Budget estimates based on invalid requirements can result in facilities that are either too large or too small.

### **Recommendations for Corrective Action**

1. We recommend that the Deputy Chief of Staff of the Marine Corps (Installation and Logistics):

a. Identify base realignment and closure military construction validation as an assessable unit in the Marine Corps Air Station Camp Pendleton internal management control program.

b. Establish procedures to validate that DD Forms 1391, "FY 1995 Military Construction Project Data," are accurate and reliable and are

## **Adequacy of Base Realignment and Closure Project Documentation**

---

derived from verifiable data and that cost estimates for base realignment and closure military construction projects are properly documented and auditable.

c. Perform a detailed economic analysis and evaluate possible alternatives to base realignment and closure military construction projects.

d. Revise and resubmit the FY 1995 DD Forms 1391, "Military Construction Project Data," for all projects to reflect the most cost-effective alternative for realignment according to verified and documented requirements, to include base loading.

2. We recommend that the Comptroller of the Department of Defense suspend funding by \$95 million for projects P-026T, P-027T, P-028T, P-029T, P-031T, and P-518S until requirements have been fully determined and validated.

## **Management Comments**

The Navy did not provide comments on a draft of this report. Therefore, we redirected Recommendation 2. to the Comptroller of the Department of Defense. We request that the DoD Comptroller and the Navy comment on the final report.

## **Part III - Additional Information**

---

## Appendix A. Base Realignment and Closure Military Construction Projects Reviewed

<u>Project</u>	<u>Project Name</u>	<u>Approved Budget Estimate (millions)</u>	<u>Preliminary Revised Estimate (millions)</u>
P-026T	Aircraft Parking Apron	\$16.20	\$ 14.32
P-027T	Training and Administrative Facility	2.40	3.16
P-028T	Bachelor Enlisted Quarters and Physical Fitness Center	9.10	12.23
P-029T	Warehouse Special Storage	8.30	11.11
P-031T	Maintenance Facilities	23.09	18.21
P-518S	Aircraft Maintenance Facilities	<u>36.00</u>	<u>41.65</u>
Total		<u>\$95.09</u>	<u>\$100.68</u>

---

## **Appendix B. Summary of Prior Audits and Other Reviews**

### **Inspector General, DoD**

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-179	Defense Base Realignment and Closure Budget Data for McGuire Air Force Base, New Jersey; Barksdale Air Force Base, Louisiana; and Fairchild Air Force Base, Washington	August 31, 1994
94-146	Defense Base Realignment and Closure Budget Data for Closing Naval Air Station Cecil Field, Florida, and Realigning Projects to Various Sites	June 21, 1994
94-141	Defense Base Realignment and Closure Budget Data for Naval Air Stations Dallas, Texas, and Memphis, Tennessee, Realigning to Carswell Air Reserve Base, Texas	June 17, 1994
94-127	Defense Base Realignment and Closure Budget Data for the Realignment of the Defense Personnel Support Center to the Naval Aviation Supply Office Compound in North Philadelphia, Pennsylvania	June 10, 1994
94-126	Defense Base Realignment and Closure Budget Data for the Closure of Naval Air Station Glenview, Illinois, and Realignment Projects at Fort McCoy, Wisconsin, and Carswell Air Reserve Base, Texas	June 10, 1994
94-125	Defense Base Realignment and Closure Budget Data for the Naval Medical Center Portsmouth, Virginia	June 8, 1994

---

## Inspector General, DoD (cont'd)

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
94-121	Defense Base Realignment and Closure Budget Data for Naval Air Technical Training Center, Naval Air Station Pensacola, Florida	June 7, 1994
94-109	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Training Center Great Lakes, Illinois	May 19, 1994
94-108	Quick-Reaction Report on the Audit of Defense Base Realignment and Closure Budget Data for Naval Station Treasure Island, California	May 19, 1994
94-107	Griffiss Air Force Base, New York, Defense Base Realignment and Closure Budget Data for Military Construction at Other Sites	May 19, 1994
94-105	Defense Base Realignment and Closure Budget Data for a Tactical Support Center at Naval Air Station Whidbey Island, Washington	May 18, 1994
94-104	Defense Base Realignment and Closure Budget Data for the Defense Contract Management District-West	May 18, 1994
94-103	Air Force Reserve 301st Fighter Wing Covered Aircraft Washrack Project, Carswell Air Reserve Base, Texas	May 18, 1994
94-040	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for FYs 1993 and 1994	February 14, 1994
93-100	Summary Report on the Audit of Defense Base Closure and Realignment Budget Data for Fiscal Years 1992 and 1993	May 25, 1993

## Appendix B. Summary of Prior Audits and Other Reviews

---

### Naval Audit Service

<u>Report No.</u>	<u>Report Title</u>	<u>Date</u>
041-S-94	FY 1995 Military Construction Projects from Decisions of 1993 Base Closure and Realignment Commission	April 15, 1994
023-S-94	Military Construction Projects Budgeted and Programmed for Bases Identified for Closure or Realignment	January 14, 1994
023-C-93	Implementation of the 1993 Base Closure and Realignment Process	March 15, 1993

---

## Appendix C. Summary of Potential Benefits Resulting From Audit

Recommendation Reference	Description of Benefit	Amount and/or Type of Benefit
1.a. and 1.b.	Internal Controls. Eliminates unsupported costs in budget estimates submitted to Congress.	Undeterminable. <sup>1</sup>
1.c. and 1.d.	Economy and Efficiency. Requires revised and resubmitted BRAC MILCON estimates to reflect the most cost-effective alternatives.	Undeterminable. <sup>1</sup>
2.	Economy and Efficiency. Suspends funding for BRAC MILCON projects until requirements are completed and validated.	FY 1995 Base Closure Account funds put to better use. <sup>2</sup>

<sup>1</sup>Benefits realized during future budget decisions and budget request.

<sup>2</sup>The amount of monetary benefits will be determined after the Marine Corps determines the actual requirements and revises and documents the DD Forms 1391.



---

## **Appendix D. Organizations Visited or Contacted**

### **Office of the Secretary of Defense**

Office of the Under Secretary of Defense for Acquisition and Technology,  
Washington, DC  
Comptroller of the Department of Defense, Washington, DC

### **Department of the Navy**

Office of the Comptroller of the Navy, Washington, DC  
Deputy Chief of Staff of the Marine Corps (Installation and Logistics),  
Washington, DC  
Marine Corps Air Station Tustin, CA  
Marine Corps Air Station El Toro, CA  
Marine Corps Air Station Camp Pendleton, CA  
Naval Facilities Engineering Command, San Diego, CA  
Naval Audit Service, Arlington, VA

### **Other Government Organization**

General Accounting Office, Washington, DC

---

## **Appendix E. Report Distribution**

### **Office of the Secretary of Defense**

Under Secretary of Defense for Acquisition and Technology  
Under Secretary of Defense for Personnel and Readiness  
Comptroller of the Department of Defense  
Assistant Secretary of Defense (Economic Security)  
Deputy Assistant Secretary of Defense (Economic Reinvestment and Base Realignment and Closure)

### **Department of the Army**

Auditor General, Department of the Army

### **Department of the Navy**

Secretary of the Navy  
Commandant of the Marine Corps  
Assistant Secretary of the Navy (Financial Management)  
Comptroller of the Navy  
Deputy Chief of Staff of the Marine Corps (Installation and Logistics)  
Commander, Naval Facilities Engineering Command  
Auditor General, Department of the Navy

### **Department of the Air Force**

Auditor General, Department of the Air Force

### **Other Defense Organizations**

Director, Defense Logistics Agency  
Inspector General, National Security Agency  
Director, Defense Logistics Studies Information Exchange

## **Non-Defense Federal Organizations and Individuals**

Office of Management and Budget  
National Security and International Affairs Division, Technical Information Center,  
General Accounting Office

Chairman and Ranking Minority Member of Each of the Following Congressional  
Committees and Subcommittees:

Senate Committee on Appropriations  
Senate Subcommittee on Defense, Committee on Appropriations  
Senate Committee on Armed Services  
Senate Committee on Governmental Affairs  
House Committee on Appropriations  
House Subcommittee on Defense, Committee on Appropriations  
House Committee on Armed Services  
House Committee on Government Operations  
House Subcommittee on Legislation and National Security, Committee on  
Government Operations

Senator Diane Feinstein, U.S. Senate  
Senator Barbara Boxer, U.S. Senate  
Congressman Ron Packard, U.S. House of Representatives

## **Audit Team Members**

Paul J. Granetto  
Bobbie Sau Wan  
Arsenio Sebastian  
Marc Avers

## INTERNET DOCUMENT INFORMATION FORM

**A . Report Title: Defense Base Realignment and Closure Budget Data for Marine Corps Air Station Tustin, California, and Realignment to Marine Corps Air Station Camp Pendleton, California**

**B. DATE Report Downloaded From the Internet: 03/13/99**

**C. Report's Point of Contact: (Name, Organization, Address, Office Symbol, & Ph #):**  
OAIG-AUD (ATTN: AFTS Audit Suggestions)  
Inspector General, Department of Defense  
400 Army Navy Drive (Room 801)  
Arlington, VA 22202-2884

**D. Currently Applicable Classification Level: Unclassified**

**E. Distribution Statement A: Approved for Public Release**

**F. The foregoing information was compiled and provided by:**  
DTIC-OCA, Initials: \_\_VM\_\_ Preparation Date 03/13/99

The foregoing information should exactly correspond to the Title, Report Number, and the Date on the accompanying report document. If there are mismatches, or other questions, contact the above OCA Representative for resolution.